

Willard City  
CITY

2009-10  
FISCAL YEAR

## CERTIFICATION OF BUDGET

### ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 through 59-2-923, *Utah Code*, as amended which states in effect:

On or before the first regularly scheduled meeting of the governing body in May, the budget officer shall prepare for the ensuing fiscal period, on forms provided by the state auditor, and file with the governing body, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Willard City for the fiscal year ending June 30, 2010 as approved and adopted by resolution or ordinance dated June 11, 2009. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-919-923, 10-6-118 (increase in tax rate - final budget adopted by August 17)

was held on June 11, 2009 for all budgetary funds.

State of Utah  
County of Box Elder

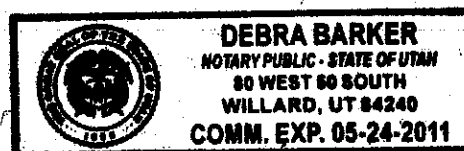
Signed: \_\_\_\_\_

(Budget Officer)

Subscribed and sworn to this 29th day

of June, 2009.

Signed: Debra Barker  
(Notary Public)



WILLARD CITY CORPORATION  
2009-10 FISCAL YEAR

## GENERAL FUND REVENUES

GENERAL FUND REVENUES				
Account Number	Source of Revenue	Prior Year Actual Revenue 2007-08	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	<b>TAXES</b>			
3110	General Property Taxes - Current	91,810.00	92,000.00	91,000.00
3120	Prior Years' Taxes - Delinquent			
3130	General Sales & Use Taxes	210,772.00	184,000.00	180,000.00
3140	Franchise Taxes	136,632.00	135,000.00	130,000.00
3150	Transient Room Tax			
3161	Re-appraisals			
3162	Assessing & Collecting - State-wide Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes			
3190	Penalties & Interest on Delinquent Taxes			
3200	<b>LICENSES AND PERMITS</b>			
3210	Business Licenses & Permits	2,860.00	3,000.00	3,000.00
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	45,927.00	11,000.00	15,000.00
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits			
3225	Animal Licenses	2,900.00	2,500.00	2,500.00
3300	<b>INTERGOVERNMENTAL REVENUE</b>			
3310	Federal Grants			
3311	General Governemnt			
3312	Public Safety			
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants	41,910.00	8,700.00	7,500.00
3350	State Shared Revenue			
3356	Class "B" Road Fund Allotment	70,581.00	65,000.00	64,000.00
3358	Liquor Fund Allotment	1,720.00	2,000.00	2,000.00
3370	Grants from Local Units: _____			

**WILLARD CITY CORPORATION**  
**2009-10 FISCAL YEAR**

**GENERAL FUND REVENUES**

Account Number	Source of Revenue	Prior Year Actual Revenue 2007-08	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	<b>CHARGES FOR SERVICES</b>			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees	2,562.00	1,100.00	2,000.00
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety	16,133.00	12,400.00	15,000.00
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks and Public Property	12,585.00	11,300.00	10,000.00
3480	Cemeteries			
3490	Miscellaneous Services:			
3500	<b>FINES AND FORFEITURES</b>	111,632.00	135,000.00	135,000.00
3510	Fines			
3520	Forfeitures			
3600	<b>MISCELLANEOUS REVENUE</b>			
3610	Interest Earnings	38,543.00	12,500.00	13,000.00
3620	Rents & Concessions			
3640	Sale of Fixed Assets - Compensation for Loss			
3650	Sale of Materials & Supplies	37,418.00	22,500.00	20,000.00
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			

**WILLARD CITY CORPORATION  
2009-10 FISCAL YEAR**

**GENERAL FUND REVENUES**

Account Number	Source of Revenue	Prior Year Actual Revenue <i>2007-08</i>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	<b>CONTRIBUTIONS AND TRANSFERS</b>			
3810	Transfer from:			
3820	Transfer from:			
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources			
3880	Beg. Class "B" Road Fund Bal. to be Appropri.			
3890	<b>Beg. General Fund Bal. to be Appropriated</b>			
	<b>TOTAL REVENUES</b>	823,985.00	698,000.00	690,000.00

WILLARD CITY CORPORATION  
2009-10 FISCAL YEAR

GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures <u>2007-08</u>	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	<b>GENERAL GOVERNMENT</b>			
4110	Legislative			
4111	Commission or Council			
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial	67,055.00	73,850.00	74,500.00
4121	City & Precint Courts			
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	206,045.00	224,350.00	229,350.00
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney			
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental			
4160	General Governmental Buildings	15,777.00	18,450.00	18,450.00
4170	Elections			
4180	Planning & Zoning			
4190	Education & Community Promotion			
4200	<b>PUBLIC SAFETY</b>			
4210	Police Department	165,534.00	190,750.00	198,150.00
4220	Fire Department	76,726.00	41,000.00	40,300.00
4230	Corrections (Jail)			
4240	Protective Inspection			
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation			
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

**WILLARD CITY CORPORATION**  
2009-10 FISCAL YEAR

**GENERAL FUND EXPENDITURES**

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2007-08	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	<b>PUBLIC HEALTH</b>			
4310	Health Services			
4360	Infirmaries			
4400	<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>	119,565.00	124,800.00	104,450.00
4410	Highways			
4415	Class "B" Road Program			
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage			
4500	<b>PARKS, RECREA. &amp; PUBLIC PROPERTY</b>	20,758.00	24,800.00	24,800.00
4510	Park & Park Areas			
4540	Park Lighting			
4560	Recreation & Culture			
4580	Libraries			
4590	Cemeteries			
4600	<b>COMMUNITY &amp; ECONOMIC DEVEL.</b>			
4610	Community Planning			
4620	Community Development			
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	<b>DEBT SERVICE</b>			
4710	Principal and Interest			
4800	<b>TRANSFERS AND OTHER USES</b>			
4810	Transfer to: Capital Improvements	71,490.00		
4820	Transfer to: Fund Balance	81,035.00		
	Transfer to:			
	Transfer to:			
	Transfer to:			

**WILLARD CITY CORPORATION  
2009-10 FISCAL YEAR**

**GENERAL FUND EXPENDITURES**

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2007-08	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "B" Road Funds			
4900	<b>MISCELLANEOUS</b>			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
4880	<b>Appropriated Increase in Fund Balance</b>			
	<b>TOTAL EXPENDITURES</b>	823,985.00	698,000.00	690,000.00

**WILLARD CITY CORPORATION  
2009-10 FISCAL YEAR**

**CAPITAL PROJECTS FUND**

**FORM 4**

Account Number	Description	Prior Year Actual 2007-08	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund	71,490.00		
	Interest Income			
	Other additions			
	<b>TOTAL REVENUE</b>	71,490.00	0.00	0.00
	<b>Beginning Fund Balance</b>	462,887.00	508,062.00	493,574.00
	<b>TOTAL AVAILABLE FOR APPROPR.</b>	534,377.00	508,062.00	493,574.00
	<b>EXPENDITURES:</b>			
	Police Vehicle	26,315.00		
	Park Improvements		14,488.00	143,574.00
	City Hall Improvements			250,000.00
	Street Improvements			100,000.00
	<b>TOTAL EXPENDITURES</b>	26,315.00	14,488.00	493,574.00
	<b>Ending Fund Balance</b>	508,062.00	493,574.00	0.00

**OTHER FUNDS (Explain nature of fund)**

Account Number	Description	Prior Year Actual 20____	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	<b>REVENUES:</b>			
	Transfers from General Fund			
	Interest Income			
	Other additions			
	Beginning fund balance to be appropriated			
	<b>TOTAL REVENUE</b>	0.00	0.00	0.00
	<b>EXPENDITURES:</b>			
	Appropriated increase in fund balance			
	<b>TOTAL EXPENDITURES</b>	0.00	0.00	0.00



WILLARD CITY CORPORATION  
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ENTERPRISE OR INTERNAL SERVICE FUND: WATER FUND

FORM 3

Account Number	Description	Prior Year Actual 2007-08	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	326,091.00	327,000.00	319,000.00
	Interest Earned	7,055.00	1,000.00	1,500.00
	Other:			
	TOTAL OPERATING REVENUE	333,146.00	328,000.00	320,500.00
	OPERATING EXPENSES:			
	Personal Services	72,350.00	75,300.00	76,600.00
	Contractual Services	58,590.00	57,500.00	60,000.00
	Material and Supplies	231,251.00	184,500.00	123,500.00
	Depreciation	73,558.00	70,000.00	70,000.00
	Other			
	TOTAL OPERATING EXPENSE	435,749.00	387,300.00	330,100.00
	OPERATING INCOME (LOSS)	-102,603.00	-59,300.00	-9,600.00
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	6,151.00	440.00	2,700.00
	Interest Expense	34,341.00	33,076.00	30,162.00
	Capital Contributions from Outside Sources	50,652.00	3,800.00	24,000.00
	Operating transfers from:			
	Operating transfers to:			
	NET INCOME (LOSS)	-80,141.00	-88,136.00	-13,062.00

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)	-80,141.00	-88,136.00	-13,062.00
	Plus: Depreciation	73,558.00	70,000.00	70,000.00
	Less: Major Improvements & Capital Outlay	45,387.00	46,800.00	58,766.00
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)	-51,970.00	-64,936.00	-1,828.00
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year	325,140.00	263,001.00	198,065.00
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED	325,140.00	263,001.00	198,065.00